

Materials of the Girs Revision as a Source on the Financial Situation of Turkestan of the XIX Century

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Abstract: The article analyzes the economic situation and financial condition of the Turkestan region, compiled in 1882 - 1884 based on the materials of the revision of the Privy Councilor F. Girs.

Keywords: Girs, revision, Turkestan, economy, finance, M. A. Chernyaev, K. P. Kaufman, taxes, prices.

In 1882 - 83 years. at the invitation of the Governor General M. A. Chernyaev, an audit was carried out in the Turkestan Territory, which was led by F. Girs.

Fyodor Girs was educated at the School of Law in 1844. He entered the service of the 5th Department of the Senate, then moved to the Ministry of Justice and served as Chairman of the Simbirsk Chamber of the Civil Court, the Pskov Provincial Prosecutor, Acting Legal Counsel of the Ministry (1857) and Chairman of the Minsk Criminal chambers.

Since 1857 he was the ruler of the office of the Novorossiysk Governor-General; was promoted to active state councilor; and from 1863 he was appointed a member of the Council of the Minister of the Interior. In 1865 he was appointed chairman of the commission to study the life of the Kirghiz and the principles on which the management of the steppes should be arranged; the beginnings developed by the commission served as the basis for the Regulations on the administration of the Turkestan region and the steppe regions.

On July 15, 1867, he was promoted to Privy Councilor, and on August 30, 1880, to actual Privy Councilor.

In 1882, he audited Turkestan and the result of the audit was the transformation of the administration of the Turkestan region.

The results of this audit played a huge role in establishing the subsequent tax system in the region and served as unjustified opinions about the unprofitability of Turkestan.

M. A. Chernyaev, who ruled the region after K. P. Kaufman, from the very first days of his reign, established himself as "an implacable enemy of Kaufman and everything Kaufman" [1], "he managed to convince St. Petersburg that there was complete chaos in the management of the region, that officials allow himself all sorts of abuses, and therefore he finds it difficult to actually enter into the administration of the region until a special audit clarifies the true state of affairs" [2].

As written in the document itself: "The purpose of the aforementioned audit was to present to the Government the current state of the Turkestan region in administrative, judicial and financial terms".

The results were presented in the order in which the audit itself was carried out: separately for each administrative part, according to which the Turkestan Territory was divided at that time, for the Syrdarya and Fergana regions, the Zarafshan district and the Amu Darya department.

The report is divided into three main sections: administration, court and finance, with the subdivision of each section into chapters and with the allocation of some of the most important parts that did not find a place in the departments in special headings.

The main idea of Girs, which runs like a red thread through the entire document, is the reduction of government spending on the administration of the Turkestan region.

In many areas, in his opinion, the bloated staff that needs to be significantly reduced, this concerns the administration of Tashkent[3], Margelan[4], Chust[5], Zarafshan district[6] (it was proposed to abolish it, which would reduce costs to 58,228 rubles per year[7]), Samarkand[8].

In each region, there are significant waste of tax taxes made by officials who collected taxes from the population, but did not hand them over to the treasury, for example, in Andijan district, the amount amounted to 67,000 rubles, in Osh - 19,000 rubles [9].

The expenditure of the city treasury is spent on needs that are not related to the city economy, benefits, awards, additional salaries to officials, interest-free loans to employees, which lead to the taxation of citizens with additional fees[10], and this is observed in all regions and the Amu Darya department[11].

Numerous “arrears”, ie. lack of tax revenues to the treasury, by May 1883 it amounted to: in the Fergana region – 628,048 rubles. [12] (Lieutenant General Abramov explained this by a decrease in the payment forces of the population, due to the loss of livestock, the severity of winter and the abundance of snow in 1881 - 1882, which damaged and partly destroyed crops with a flood, as well as a large number of field mice that destroyed grain worth up to 600,000 rubles), Syrdarya – 536,952 rubles, they are absent only in the Zarafshan district. In the Syrdarya region, he found overspending of the treasury, in particular, on unnecessary, in his opinion, departments, such as construction and boundary ranks, suggesting that they be abolished, which would save the treasury 16,080 rubles. in year[13].

As well as violations of local officials, who sometimes set the amount arbitrarily, and then, not receiving the declared money, arbitrarily increased the tax, correcting the haraj lists. [14].

In addition to identifying violations, the Audit specifically investigated the existing system of taxes, fees and the method of their collection in order to establish the rate of land tax and, most importantly, to draw a conclusion which of the local expenses should be covered by local taxes, and which by the state treasury.

So the Russian troops stationed in Turkestan should rely on food exclusively from local products, this is recognized as the most important issue for the interests of the state treasury of the Turkestan region. However, violations in the purchase and abuse led to an excessively high cost of goods, for example, in the Kattakurgan department in 1879, wheat was purchased at a price of 9 rubles 70 kopecks for a quarter, while at the bazaar its cost was 5 rubles 62 kopecks [15]. This led to the fact that the governor general established the payment of taxes directly on agricultural products from rainfed lands at market prices approved by the head of the district. As a result, the supply of grain was carried out forcibly, and although the audit recognized the illegality of these actions, it ruled that “such a supply ... is quite achievable” [16] and “the above method of preparing food supplies is recognized as normal” [17].

He does not recommend reducing troops in the Turkestan region, but proposes to establish a special apartment tax for the needs of the quartering of troops and impose an excise tax on tobacco production.

For further recommendations, the auditors studied the issue of land ownership in detail, since, as follows from his own words, “an incorrectly posed and resolved land issue can have the most sad consequences” [18].

And then there is a table in which the data of expenses and incomes to the state treasury from 1868 to 1881 are collected, from which it follows that for 14 years 140,595,970 rubles were

invested in the Turkestan region, 54,714,766 rubles were received and thus the deficit is 85,881,204 rubles.

In the opinion of the audit, this budget is even less favourable, as some incomes are levied from the Russian population of Turkestan, and in addition, among these incomes are contributions received from the Bukhara, Khiva and Kokand khanates. And the means designed to bring the budget to balance should be indirect taxes.

Justifying such proposals, F. Giers believes that local peasants pay twice, three times, and nomads almost four times less than Russian peasants, with exactly 2 r. 12 k. less than in the Saratov province and 1 r. 39 k. than in Samara[19] and the increase in taxes will be “fair” in relation to the Russian population.

So the amount of taxes from the nomadic population at that time was 4 per wagon, for land needs 1 r. 25 k. and 50 r. for the maintenance of schools, but citing the increased prices for cattle, in particular in 1867, a three-year-old ram cost 2 r. 25 k., and at the time revisions from 6 to 9 r., the revision recommends charging 5 r. per wagon and 1 r. 50 k. for land needs. [20]. And besides, introduce an additional apartment tax of 75 r. per yard and wagon. This additional tax should increase the funds of the treasury by 716556 r. in year.

To increase revenue to the treasury by approximately 150,000 rubles a year should be the introduction of a special excise tax on the production and sale of tobacco products. In his opinion, tobacco growing by Russian entrepreneurs is not yet sufficiently widespread, but among the local population, the cultivation and processing of tobacco “seems to be a significant agricultural and handicraft industry” [21] in various areas, according to the local Treasury, up to 800 acres are sown and up to 100,000 pounds of tobacco are harvested.

The trade part, which is disordered, also brings little income to the treasury, there are many unaccounted for moments and, for example, only the Kokand Khanate received about 6 times more than the Russian authorities[22].

Very shaky and unstable system of taxation, according to the audit, from the settled population. So the kharaj that was levied on the amount of the harvested crop changed from year to year, and became even more uncertain. That is, it is not clear how much taxes should be expected next year, so a recommendation was made to determine the land tax according to the amount of cultivated land. In order not to depend on “various accidents - the size of the crop, the type of product, the degree of yield” [23]. The commission proposed that the lands be assigned to those who cultivate them, and the rest to be placed at the disposal of the state.

The commission, however, proposed that the basis of the tax should be taken not by the size of the land, but by its profitability. Since with “the intensity of the agricultural economy of Central Asia, which is directly dependent on the direct distribution of irrigation water, the size of the land does not matter, because the land is not irrigated, has no value and does not bring any income [24]. However, it was proposed to collect the tax not from the amount of the crop in a particular year, but to determine a stable average figure, and not change it for at least 6 years. This figure should be determined by a special commission, consisting of a Russian official and two local residents, who must be provided with special instructions. It is noted that this will not be easy, it may cause complaints, and therefore “the analysis of complaints about the wrong layout should be entrusted to the court of the Qazis, and not to the Russian authorities” [25].

This, to a certain extent, was done later, and led to many ruins both for the peasants, who were made dependent on the grown product, and for the waqf lands, since these lands were transferred to the state.

Zemstvo fees were criticized, due to which prisons, buildings for economic and public administrations were arranged and maintained, taxes in kind from nomads, which are spent on building roads, fixing bridges, and arranging a post office. These fees are often made illegally, several times. Among the nomads, the local population suffers more, because it remains in the

field and pays for private duties, while the rich nomads go on summer holidays to remote places. Here it is proposed to study everything in detail and develop a more perfect system.

In conclusion, the Audit comes to the conclusion that the region is still little studied, “despite the unfavorable conditions, it has the makings of a successful development of welfare”, but at the time under study it is “a heavy burden for the state treasury” [26].

This unjustified point of view has become very firmly entrenched both in the governmental and public consciousness of the Russian population. The “burden of empire” was a justifying factor in many subsequent events. Although in those days, not everyone agreed with this. In a note by A. Stetkevich entitled “Is Turkestan unprofitable for Russia”, published by order of the Governor General in 1899, it was argued that the 132 million deficit accumulated over the period from 1869 to 1896 is incorrectly considered as damage to the financial well-being of the country. On the contrary, minus 174 million military spending. The Turkestan region brought the Russian Empire 42 million rubles, E. Pravilova mentions this in her study [27]. This note was addressed to the Minister of Finance, S. Yu. Witte, who raised the issue of increasing taxation.

Meanwhile, as the results show, the population, especially the poorest part, suffers from uneven and not always counted taxes, since in some regions, most of them simply did not reach the state treasury.

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